

King William County

Land Use Application Requirements

Acreage Requirements – Agricultural lands: 5 acres minimum of contiguous land excluding a one-acre home site and must meet standards established by the Commissioner of Agriculture & Consumer Services. Forest Use: 20 acres minimum of contiguous land excluding a one acre home site and must meet standards established by the State Forester.

Documentation Required – Submit copies of income tax forms for five previous years if you farm the land yourself. If the farmland is leased, your revalidation form must include five years of income tax forms or documents proving gross sales over \$1,000 for the previous five years. For forestland, a signed forestry management plan prepared by the owner(s) must be submitted.

Residence – Home sites are excluded from Land Use Assessment and are assessed at fair market value.

New Application – A separate application must be filed for each parcel on the land book and must be in the Commissioner of Revenue's Office by **November 1st**. Download an application from [King William County website](#).

Fee – A fee of \$150.00 plus \$0.10 per acre and \$25.00 for each contiguous parcel shall accompany each application. Checks should be made payable to King William County.

Revalidation – Participants in the Land Use Program must reapply every 6 years. Failure to renew an application will cause the property to be removed from the special assessment program. Revalidation forms are due by **December 5th**. Revalidations received after the due date will be accepted until December 31st and charged a late penalty of 10% of the previous year's tax amount.

Roll Back Tax Information - Chapter 70 of the King William County Code establishes a roll-back tax, and interest thereon, in such amounts as may be determined under §58.1-3237 of the Code of Virginia. Roll back tax applies when land changes from a qualifying use to a nonqualifying use and may apply if the property is subdivided.

Property owners required to report change in use of property – State Law and County Ordinance requires the owner of any real estate participating in Land Use to notify the Commissioner of the Revenue within sixty days following any change in use.

Failure to report Change in Use of Property – The owner becomes liable for an additional penalty of 10% of the amount of the roll back tax and interest if he fails to report and pay roll back tax within 60 days following any change in use.

Material Misstatement – Any person making a material misstatement of fact in any application filed shall be liable for all taxes, in such amounts at such times as if such property had been assessed at fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon, and shall be further assessed with additional penalty.

Change in Acreage – Any change in the total acreage of real estate participating in Land Use requires the filing of a new application. This requirement is in accordance with §58.1-3241 of the Code of Virginia.

**If you have any questions, please call
(804) 769-4941 or e-mail us at:
cor@kwc.gov**